



Trustees' Financial Summary

FY2015-16

Submit ID: 0401-06437052

18 Glacier County

0401 Browning H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Stacy Edwards **Phone #:** (406) 338-2715

(Signature)

(Date)

Chair, Board of Trustees: Wendy Bremner

(Signature)

(Date)

County Superintendant Darryl Omsberg

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
009	Drug-Free Activities	LOCAL		
074	3 Rivers School Video Equipment Grant	LOCAL		
081	Robert CAssidy	LOCAL		
082	Steve Conway	LOCAL		
083	James Running Fisher	LOCAL		
084	Brian Gallup	LOCAL		
085	Velden Calica	LOCAL		
086	Brenda Croff	LOCAL		
087	Wendy Bremner	LOCAL		
088	Donna Yellow Owl	LOCAL		
250	Using Blackfeet Values	LOCAL		
374	CTE 13-14	STATE		
439	McKinney Vento	FEDERAL	0104015715	84.196A
440	McKinney Vento Homeless 15-16	FEDERAL	01804015716	84.196A
475	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
476	Carl Perkins Basic Grant 15-16	FEDERAL	01804018116	84.048A
550	Heritage Project	LOCAL		
640	ACT Plus Writing Test Admin	LOCAL		
659	Graduation Matter	STATE		
701	Randy Johnson Academic Achievement	LOCAL		
702	Graduation Matters - Fundraising	LOCAL		
703	GEAR UP	LOCAL		
705	Rodeo Club Scholarship	LOCAL		
706	Randy Johnson - You Did It!	LOCAL		
708	Dallas Owens Scholarship	LOCAL		
709	Susan Hall Scholarship	LOCAL		
712	McKay Scholarship	LOCAL		
714	Linda C Morris Scholarship	LOCAL		
717	Evangeline Trombly-Morris Scholarship	LOCAL		
718	Class if 2016/Chicken Soup for the Soul	LOCAL		
719	Booster Club	LOCAL		
721	TD&H/LPW A & E Scholarship	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
723	Student Excellence Scholarship	LOCAL		
726	Banner Scholarship	LOCAL		
750	Rising Wolf Scholarship	LOCAL		
751	Back To The Sixties	LOCAL		
753	Defilippo Engineering Scholarship	LOCAL		
754	Kittson Scholarship	LOCAL		
780	Miscellaneous Local Revenue	LOCAL		
782	Employee Fund	LOCAL		
784	Athletic Dept Pepsi Money	LOCAL		
820	Share Our Strength	STATE		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	160,282.52	14,116.04		
02	Taxes Receivable - Real and Personal (120-149)	123,357.60	118,096.37	39,520.63	
03	Taxes Receivable - Protested (150-159)	40,529.14	57,838.68	18,153.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	324,169.26	190,051.09	57,674.25	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		284.19		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		284.19		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	163,886.74	175,935.05	57,674.25	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	160,282.52	13,831.85		
52	TOTAL FUND BALANCE/EQUITY	160,282.52	13,831.85		
53	TOTAL LIABILITIES AND FUND BALANCE	324,169.26	190,051.09	57,674.25	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,652.05	81,408.59	144,506.53	3,846.17
02	Taxes Receivable - Real and Personal (120-149)	2,267.91			1,021.74
03	Taxes Receivable - Protested (150-159)	2,336.80			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			20,051.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	19,256.76	81,408.59	164,557.53	4,867.91
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,604.71			1,021.74
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	14,652.05	81,408.59	164,557.53	3,846.17
52	TOTAL FUND BALANCE/EQUITY	14,652.05	81,408.59	164,557.53	3,846.17
53	TOTAL LIABILITIES AND FUND BALANCE	19,256.76	81,408.59	164,557.53	4,867.91

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	65,216.77		7,731.03	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	65,216.77		7,731.03	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	65,216.77		7,731.03	
52	TOTAL FUND BALANCE/EQUITY	65,216.77		7,731.03	
53	TOTAL LIABILITIES AND FUND BALANCE	65,216.77		7,731.03	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,198,501.55	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,198,501.55	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			7,225.91	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			7,225.91	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			16,756.32	
48	Fund Balance for Budget			5,174,519.32	
52	TOTAL FUND BALANCE/EQUITY			5,191,275.64	
53	TOTAL LIABILITIES AND FUND BALANCE			5,198,501.55	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,190.29	181,623.09		63,992.45
02	Taxes Receivable - Real and Personal (120-149)				28,902.28
03	Taxes Receivable - Protested (150-159)				22,988.74
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	28,190.29	181,623.09		115,883.47
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				51,891.02
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	22,940.00			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,250.29	181,623.09		63,992.45
52	TOTAL FUND BALANCE/EQUITY	28,190.29	181,623.09		63,992.45
53	TOTAL LIABILITIES AND FUND BALANCE	28,190.29	181,623.09		115,883.47

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	63,282.35	31,676.50		
02	Taxes Receivable - Real and Personal (120-149)		6,716.39		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	63,282.35	38,392.89		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		6,716.39		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	63,282.35	31,676.50		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	63,282.35	31,676.50		
53	TOTAL LIABILITIES AND FUND BALANCE	63,282.35	38,392.89		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)			4,144.97	
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS			4,144.97	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)			(63.03)	
50 Invested in Capital Assets, Net of Related Debt			4,208.00	
52 TOTAL FUND BALANCE/EQUITY			4,144.97	
53 TOTAL LIABILITIES AND FUND BALANCE			4,144.97	

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,041,644.34	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			1,041,644.34	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			712,142.00	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			712,142.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			329,502.34	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			329,502.34	
53	TOTAL LIABILITIES AND FUND BALANCE			1,041,644.34	

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			277,036.24	52,882.05
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			277,036.24	52,882.05
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			277,036.24	52,882.05
52	TOTAL FUND BALANCE/EQUITY			277,036.24	52,882.05
53	TOTAL LIABILITIES AND FUND BALANCE			277,036.24	52,882.05



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,362,223.38	1,076,956.38		184,173.95
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	1,362,223.38	1,076,956.38		184,173.95
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	29,166.70			
24	Warrants Payable (620)	1,333,056.68	1,076,956.38		
25	Other Current Liabilities (621-679)				184,173.95
35	TOTAL LIABILITIES	1,362,223.38	1,076,956.38		184,173.95
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,362,223.38	1,076,956.38		184,173.95



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	169,461.57	146,204.67
1112	District Levy - Personal Property	2,131.64	6,296.23
1113	District Levy - Heavy Motor Vehicles	9.04	0.00
1114	District Levy - Pers Prop/Mobile Homes	439.85	1,502.26
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	12,428.36	0.00
1190	Penalties and Interest on Taxes	948.78	1,191.56
1510	Interest Earnings	3,392.90	1,353.95
3110	Direct State Aid	1,712,177.63	1,716,063.62
3111	Quality Educator	130,866.84	131,032.40
3112	At Risk Student	37,866.98	37,819.52
3113	Indian Education For All	11,016.00	11,003.76
3114	American Indian Achievement Gap	107,600.00	103,115.00
3115	State Spec Ed Allowable Cost Pymt to Districts	128,630.06	106,158.57
3116	Data For Achievement	8,100.00	10,540.00
3118	Natural Resource Development	12,201.26	19,265.56
3120	State Guaranteed Tax Base Aid	1,099,368.76	1,090,960.29
3444	State School Block Grant	77,391.92	77,391.92
3445	State Combined Fund School Block Grant	23,070.49	23,070.49
3446	SB96 Block Grant Reimbursement	2,582.43	0.00
3447	SB96 Combined Block Grant Reimbursement	4,229.73	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-3,904.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,543,914.24	3,479,065.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,826,696.70	1,600,089.32
			2XX Personal Services - Employee Benefits	246,865.28	268,915.58
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	431,962.81	449,265.13
			2XX Personal Services - Employee Benefits	95,648.57	83,694.32
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	0.00	1,234.44
			2XX Personal Services - Employee Benefits	0.00	130.67
		222X	Educational Media Services		
			1XX Personal Services - Salaries	61,475.81	88,255.48
			2XX Personal Services - Employee Benefits	10,199.27	12,875.81



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	61,298.10	96,358.85	
		2XX	Personal Services - Employee Benefits	6,950.56	11,034.90	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	248,257.47	330,105.76	
		2XX	Personal Services - Employee Benefits	39,086.77	48,631.33	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	36,658.87	33,459.94	
		2XX	Personal Services - Employee Benefits	2,166.49	1,771.88	
280	Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	142,582.58	121,229.37	
		2XX	Personal Services - Employee Benefits	31,669.83	31,999.35	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	18,625.33	17,609.48	
		2XX	Personal Services - Employee Benefits	2,592.67	2,176.05	
390	State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
		1XX	Personal Services - Salaries	187,636.79	193,126.34	
		2XX	Personal Services - Employee Benefits	35,811.89	36,638.41	
720	School Sponsored Athletics					
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	47,683.18	76,026.16	
		2XX	Personal Services - Employee Benefits	5,962.93	8,758.91	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,539,831.90	3,513,387.48	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					194,604.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,479,065.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,513,387.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					160,282.52	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	259,029.12	215,289.50
	1112 District Levy - Personal Property	3,232.74	9,485.16
	1113 District Levy - Heavy Motor Vehicles	13.82	0.00
	1114 District Levy - Pers Prop/Mobile Homes	676.99	2,271.42
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,681.49	0.00
	1190 Penalties and Interest on Taxes	1,435.27	1,685.27
	1510 Interest Earnings	80.86	168.44
	2220 County On-Schedule Trans Reimb	74,259.44	70,512.69
	3210 State On-Schedule Trans Reimb	74,259.45	77,114.88
	3444 State School Block Grant	30,575.94	30,575.94
	3446 SB96 Block Grant Reimbursement	3,947.24	0.00
	6100 Material Prior Period Revenue Adjustments	337.34	-69.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>463,529.70</u>	<u>407,034.25</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	298,135.40	224,572.90
			2XX Personal Services - Employee Benefits	107,220.95	73,077.15
			3XX Purchased Professional and Technical Services	1,847.58	379.81
			4XX Purchased Property Services	24,285.30	17,319.76
			5XX Other Purchased Services	16,345.30	18,755.98
			6XX Supplies and Materials	9,591.46	1,107.56
			7XX Property and Equipment Acquisition	0.00	80,293.66
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	15,271.78	26,110.18
			2XX Personal Services - Employee Benefits	5,486.07	5,306.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>478,183.84</u>	<u>446,923.95</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					54,048.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					407,034.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					446,923.95	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	327.31	(4b)	-327.31	
					-327.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,831.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	129,872.72	100,926.08
	1112 District Levy - Personal Property	1,597.79	4,663.58
	1113 District Levy - Heavy Motor Vehicles	7.14	0.00
	1114 District Levy - Pers Prop/Mobile Homes	315.75	1,110.11
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,373.88	0.00
	1190 Penalties and Interest on Taxes	485.83	648.38
	1510 Interest Earnings	1,979.98	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	240.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		137,633.09	107,588.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	194,060.00	333,406.11
348						
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	22,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				216,560.00	333,406.11	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					225,817.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					107,588.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					333,406.11 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	176.72	13,864.93
	1112 District Levy - Personal Property	35.58	238.28
	1113 District Levy - Heavy Motor Vehicles	0.15	0.00
	1114 District Levy - Pers Prop/Mobile Homes	8.28	49.48
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	175.95	0.00
	1190 Penalties and Interest on Taxes	17.94	26.57
	1510 Interest Earnings	17.57	173.84
	6100 Material Prior Period Revenue Adjustments	0.00	1.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		432.19	14,354.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services		
				7,320.00	660.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,320.00	660.00	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					957.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,354.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					660.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,652.05 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,294.52	565.48
	2240 County Retirement Distribution	710,000.00	437,981.64
	6100 Material Prior Period Revenue Adjustments	0.00	688.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		711,294.52	439,235.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	238,551.59	236,694.63
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	70,840.22	74,361.74
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	0.00	177.99
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	14,050.21	18,412.43
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	21,643.15	22,430.20
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	41,381.60	54,504.89
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	8,878.97	9,346.88
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	51,761.49	50,581.48
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	49,301.20	44,256.20
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	27,741.56	19,542.83
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	3,125.38	2,913.22
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	2,460.19	4,224.76
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	31,353.49	32,418.88



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	3,982.86	3,834.29	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	23,820.40	25,628.23	
	820 Civic Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits	192.51	0.00	
	890 Other Community Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits	476.91	21.54	
	920 Enterprise or Internal Service Programs					
		32XX Enterprise Services				
			2XX Personal Services - Employee Benefits	8,377.80	8,588.56	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>597,939.53</u>	<u>607,938.75</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					250,112.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					439,235.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					607,938.75	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					81,408.59	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
009 Drug-Free Activities		
1900	Other Revenue from Local Sources	3,690.00
074 3 Rivers School Video Equipment Grant		
1900	Other Revenue from Local Sources	15,000.00
250 Using Blackfeet Values		
1900	Other Revenue from Local Sources	7,500.00
374 CTE 13-14		
3900	State Career & Technical Ed Entitlement	13,821.00
6100	Material Prior Period Revenue Adjustments	0.01
439 McKinney Vento		
4380	Title X, Part C, Education of Homeless Children & Youth	5,127.13
475 Vo Ed Carl Perkins Basic Grant		
6100	Material Prior Period Revenue Adjustments	362.74
476 Carl Perkins Basic Grant 15-16		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	45,524.00
550 Heritage Project		
1900	Other Revenue from Local Sources	6,598.65
659 Graduation Matter		
3240	Graduation Matters Montana	6,500.00
702 Graduation Matters - Fundraising		
1900	Other Revenue from Local Sources	500.00
780 Miscellaneous Local Revenue		
1510	Interest Earnings	1,003.77
6100	Material Prior Period Revenue Adjustments	-570.21
782 Employee Fund		
6100	Material Prior Period Revenue Adjustments	-152.75
784 Athletic Dept Pepsi Money		
1900	Other Revenue from Local Sources	1,534.67
6100	Material Prior Period Revenue Adjustments	1,618.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		108,057.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
009	Drug-Free Activities				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		2,365.50
			009 Subtotal		2,365.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
250	Using Blackfeet Values				
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
		5XX Other Purchased Services			3,262.30
		250 Subtotal			3,262.30
374	CTE 13-14				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
		6XX Supplies and Materials			1,846.30
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		6XX Supplies and Materials			2,439.87
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		6XX Supplies and Materials			2,130.07
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		6XX Supplies and Materials			2,970.52
		374 Subtotal			9,386.76
439	McKinney Vento				
	438 Title X, Part C, Education of Homeless Children & Youth				
	1XXX Instruction				
		1XX Personal Services - Salaries			2,886.25
		2XX Personal Services - Employee Benefits			498.91
		6XX Supplies and Materials			1,741.97
		439 Subtotal			5,127.13
475	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		6XX Supplies and Materials			362.74
		475 Subtotal			362.74
476	Carl Perkins Basic Grant 15-16				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		6XX Supplies and Materials			42,468.55
	221X Improvement of Instruction Services				
		5XX Other Purchased Services			3,055.24
		476 Subtotal			45,523.79



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
550	Heritage Project				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			5XX Other Purchased Services		1,767.75
			6XX Supplies and Materials		11,319.40
			550 Subtotal		13,087.15
640	ACT Plus Writing Test Admin				
	471	GEAR UP			
		1XXX	Instruction		
			6XX Supplies and Materials		2,487.37
			640 Subtotal		2,487.37
659	Graduation Matter				
	324	Graduation Matters Montana			
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		4,500.00
			2XX Personal Services - Employee Benefits		1,394.37
			659 Subtotal		5,894.37
702	Graduation Matters - Fundraising				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			6XX Supplies and Materials		367.05
			702 Subtotal		367.05
820	Share Our Strength				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			6XX Supplies and Materials		8,924.00
			820 Subtotal		8,924.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					96,788.16



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					157,476.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,057.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					96,788.16 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	4,188.83	(4b)	-4,188.83
					-4,188.83 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					164,557.53 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
009 Drug-Free Activities	3,690.00	2,365.50	1,324.50
074 3 Rivers School Video Equipment Grant	15,000.00	0.00	15,000.00
250 Using Blackfeet Values	7,500.00	3,262.30	4,237.70
374 CTE 13-14	13,821.01	9,386.76	4,434.25
439 McKinney Vento	5,127.13	5,127.13	0.00
475 Vo Ed Carl Perkins Basic Grant	362.74	362.74	0.00
476 Carl Perkins Basic Grant 15-16	45,524.00	45,523.79	0.21
550 Heritage Project	6,598.65	13,087.15	-6,488.50
640 ACT Plus Writing Test Admin	0.00	2,487.37	-2,487.37
659 Graduation Matter	6,500.00	5,894.37	605.63
702 Graduation Matters - Fundraising	500.00	367.05	132.95
780 Miscellaneous Local Revenue	433.56	0.00	433.56
782 Employee Fund	-152.75	0.00	-152.75
784 Athletic Dept Pepsi Money	3,153.30	0.00	3,153.30
820 Share Our Strength	0.00	8,924.00	-8,924.00
Total	108,057.64	96,788.16	11,269.48



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	1.62
	1190 Penalties and Interest on Taxes	0.06	1.71
	1510 Interest Earnings	30.42	98.82
	6100 Material Prior Period Revenue Adjustments	-0.49	3.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		29.99	106.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	3,740.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	106.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,846.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	518.32	453.01
	1920 Contributions/Donations from Private Sources	7,700.00	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	67.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,218.32	520.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						64,696.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						520.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						65,216.77 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	64.77	125.75	
	6100 Material Prior Period Revenue Adjustments	0.00	8.12	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		64.77	133.87	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			396.00	202.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				396.00	202.36

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						7,799.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						133.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						202.36 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,731.03 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	24,473.00	33,444.38
	1900 Other Revenue from Local Sources	377,528.95	233.75
	4820 Federal Impact Aid - Title VIII	2,627,907.26	3,613,740.26
	6100 Material Prior Period Revenue Adjustments	31,969.89	-321,254.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,061,879.10	3,326,163.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,103.27	3,274.87
			3XX Purchased Professional and Technical Services	2,155.78	432.00
			5XX Other Purchased Services	32,461.41	23,001.80
			6XX Supplies and Materials	61,964.53	66,458.14
		21XX Support Services - Students			
			1XX Personal Services - Salaries	3,702.40	0.00
			2XX Personal Services - Employee Benefits	991.88	0.00
			3XX Purchased Professional and Technical Services	5,746.54	4,715.20
			5XX Other Purchased Services	2,141.17	2,251.32
			6XX Supplies and Materials	5,230.74	3,297.59
			810 Dues and Fees	242.00	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	2,828.62	0.00
			2XX Personal Services - Employee Benefits	287.88	0.00
			5XX Other Purchased Services	3,177.64	3,412.77
			6XX Supplies and Materials	214.55	1,560.67
		222X Educational Media Services			
			1XX Personal Services - Salaries	11,851.56	31,329.05
			2XX Personal Services - Employee Benefits	5,546.38	6,066.88
			3XX Purchased Professional and Technical Services	4,703.44	3,447.42
			4XX Purchased Property Services	327.26	0.00
			5XX Other Purchased Services	879.72	1,869.88
			6XX Supplies and Materials	67,379.03	49,832.60
			7XX Property and Equipment Acquisition	0.00	16,377.75
			810 Dues and Fees	40.00	36.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	39,208.98
			2XX Personal Services - Employee Benefits	14,337.93	11,186.53

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	5,116.82	5,980.96
			5XX Other Purchased Services	108,060.56	109,607.16
			6XX Supplies and Materials	7,555.98	7,753.74
			810 Dues and Fees	7,625.88	9,048.88
			8XX Other Expenditures	3,381.75	3,487.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	9.02	93.62
			3XX Purchased Professional and Technical Services	4,325.27	4,541.18
			5XX Other Purchased Services	28,816.70	32,319.35
			6XX Supplies and Materials	33,784.00	72,005.16
			810 Dues and Fees	960.00	290.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	42,003.61	110,756.62
			2XX Personal Services - Employee Benefits	12,861.15	14,622.33
			3XX Purchased Professional and Technical Services	9,179.53	10,711.31
			5XX Other Purchased Services	12,131.19	9,012.14
			6XX Supplies and Materials	14,295.18	10,551.41
			7XX Property and Equipment Acquisition	1,699.75	0.00
			810 Dues and Fees	25.00	65.50
			8XX Other Expenditures	0.00	25.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	83,278.37
			2XX Personal Services - Employee Benefits	96,919.33	88,851.97
			3XX Purchased Professional and Technical Services	10,000.49	13,035.44
			440 Bldg & Grounds Repair and Main Services	258,709.39	0.00
			4XX Purchased Property Services	0.00	268,897.93
			5XX Other Purchased Services	1,082.42	909.25
			6XX Supplies and Materials	61,045.85	70,420.31
			7XX Property and Equipment Acquisition	2,583.33	1,137.00
			810 Dues and Fees	72.50	26.25
			8XX Other Expenditures	10.00	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	2,537.18
			2XX Personal Services - Employee Benefits	0.00	15,928.45
			3XX Purchased Professional and Technical Services	7.50	195.00
			4XX Purchased Property Services	3,159.73	9,332.25
			5XX Other Purchased Services	680.02	228.52
			6XX Supplies and Materials	47,025.41	33,952.10
			7XX Property and Equipment Acquisition	0.00	2,590.49
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	4,013.00	1,066.85
			7XX Property and Equipment Acquisition	0.00	37,483.83

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			830 Special Assessments	0.00	2,550.00
			840 Principal On Debt	0.00	15,700.00
			850 Interest on Debt	0.00	13,257.78
	280		Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	23,300.19	0.00
			2XX Personal Services - Employee Benefits	10,716.03	0.00
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services	0.00	3,438.00
		24XX	Support Services - School Administration		
			810 Dues and Fees	90.00	0.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	930.47
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
			4XX Purchased Property Services	1,751.35	0.00
			6XX Supplies and Materials	1,043.58	1,199.80
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	25,159.50	24,318.18
			2XX Personal Services - Employee Benefits	1,367.93	2,514.22
			5XX Other Purchased Services	16,695.90	27,673.68
			6XX Supplies and Materials	3,675.92	416.00
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	133,225.76	116,248.41
			2XX Personal Services - Employee Benefits	7,406.69	4,847.85
			3XX Purchased Professional and Technical Services	11,188.00	9,831.00
			4XX Purchased Property Services	0.00	1,650.00
			5XX Other Purchased Services	122,243.43	180,883.86
			6XX Supplies and Materials	44,229.42	69,796.38
			7XX Property and Equipment Acquisition	17,452.00	44,746.00
			810 Dues and Fees	4,385.00	4,777.50
	820		Civic Services		
		33XX	Community Services		
			2XX Personal Services - Employee Benefits	0.66	0.00
			5XX Other Purchased Services	2,170.76	2,009.75
			6XX Supplies and Materials	176.89	1,325.07
	890		Other Community Services		
		33XX	Community Services		
			1XX Personal Services - Salaries	2,398.00	263.25

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	355.60	1.49
			3XX Purchased Professional and Technical Services	448.25	0.00
			5XX Other Purchased Services	133.97	0.00
			6XX Supplies and Materials	0.00	40.00
	8XX Community Services Programs				
		33XX Community Services			
			8XX Other Expenditures	0.00	350.00
	910 Food Services				
		31XX Food Services			
			7XX Property and Equipment Acquisition	6,143.65	0.00
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			4XX Purchased Property Services	31,611.30	19,445.17
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	200,000.00	0.00
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	875.00	0.00
081 Robert Cassidy					
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	0.00	435.82
		27XX Student Transportation Services			
			5XX Other Purchased Services	2,921.75	0.00
082 Steve Conway					
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	2,652.98	1,816.11
083 James Running Fisher					
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	3,711.30	1,479.38
084 Brian Gallup					
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	3,955.45	4,277.08
085 Velden Calica					
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			5XX Other Purchased Services	2,702.90	2,357.38



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
086	Brenda Croff					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services		2,709.52	1,543.35	
087	Wendy Bremner					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services		2,675.41	2,543.10	
088	Donna Yellow Owl					
	1XX Regular Education Programs - Elementary/Secondary					
	23XX Support Services - General Administration					
		5XX Other Purchased Services		2,508.05	2,320.27	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,700,536.23	1,863,488.35	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					3,725,103.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,326,163.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,863,488.35	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	16,756.32	Less Last Year	13,259.14	(4b)	3,497.18
					3,497.18	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,191,275.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	310.80	195.82
	3281 State Technology Aid	4,118.86	3,952.89
	6100 Material Prior Period Revenue Adjustments	9,663.50	30.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		14,093.16	4,179.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
	6XX Supplies and Materials			18,749.75	28,291.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,749.75	28,291.50

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	29,362.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,179.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,291.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 22,940.00 Less Last Year 0.00 (4b)	22,940.00	
	22,940.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,190.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,189.40	1,261.59
	3460 Montana Oil and Gas Tax	50,015.53	17,651.14
	6100 Material Prior Period Revenue Adjustments	0.00	169.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,204.93	19,082.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					162,540.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					19,082.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					181,623.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	86,441.96	102,263.76
	1112 District Levy - Personal Property	1,685.69	3,650.50
	1113 District Levy - Heavy Motor Vehicles	7.51	0.00
	1114 District Levy - Pers Prop/Mobile Homes	334.10	852.61
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,559.49	0.00
	1190 Penalties and Interest on Taxes	492.51	491.19
	1510 Interest Earnings	1,735.93	444.50
	3120 State Guaranteed Tax Base Aid	122,555.10	77,988.93
	6100 Material Prior Period Revenue Adjustments	0.00	884.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		216,812.29	186,575.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	145,000.00	150,000.00
			850 Interest on Debt	105,468.76	99,306.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				250,468.76	249,306.26

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	126,723.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186,575.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	249,306.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,992.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	510.77	439.57
	6100 Material Prior Period Revenue Adjustments	0.00	65.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>510.77</u>	<u>505.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u> <u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	62,777.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	505.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	63,282.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.84	0.00
	1190 Penalties and Interest on Taxes	1.10	0.00
	1510 Interest Earnings	248.57	220.01
	6100 Material Prior Period Revenue Adjustments	0.00	902.20
348			
	5301 School Safety and Security Transfer	22,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,750.51	1,122.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
910					
	190 School Safety Projects				
		4XXX Facilities Acquisition and Construction Services			
			6XX Supplies and Materials	22,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,500.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	41,804.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,122.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	11,250.00	(4b)
	-11,250.00	
	-11,250.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,676.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 74

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	1,019.24	1,269.17
	6100 Material Prior Period Revenue Adjustments	17,519.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,538.80	1,269.17

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 74

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	0.00	265.50
			2XX Personal Services - Employee Benefits	0.00	1,003.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,269.17

Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance	4,144.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,269.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,269.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,144.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 78
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	4,656,116.00
	1970 Services Provided Other Funds	3,545,991.00	0.00
	6100 Material Prior Period Revenue Adjustments	-1,826.00	63,293.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,544,165.00	4,719,409.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			3XX	Purchased Professional and Technical Services	418,643.00	0.00
			5XX	Other Purchased Services	2,208,662.00	5,712,887.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,627,305.00	5,712,887.00

Schedule Of Changes Worksheet			Fund Code 78
Beginning Fund Balance			1,322,980.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			4,719,409.34 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			5,712,887.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			329,502.34 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	232,641.48	0.00
	6100 Material Prior Period Revenue Adjustments	12,293.23	20,418.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>244,934.71</u>	<u>20,418.69</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	234,082.37	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>234,082.37</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	256,617.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,418.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	277,036.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 85	
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	441.06	367.31	
	6100 Material Prior Period Revenue Adjustments	0.00	56.17	
701	Randy Johnson Academic Achievement			
	1900 Other Revenue from Local Sources	500.00	500.00	
706	Randy Johnson - You Did It!			
	1900 Other Revenue from Local Sources	700.00	850.00	
708	Dallas Owens Scholarship			
	1900 Other Revenue from Local Sources	2,000.00	0.00	
709	Susan Hall Scholarship			
	1900 Other Revenue from Local Sources	250.00	250.00	
712	McKay Scholarship			
	1900 Other Revenue from Local Sources	250.00	500.00	
719	Booster Club			
	1900 Other Revenue from Local Sources	0.00	1,200.00	
726	Banner Scholarship			
	1900 Other Revenue from Local Sources	1,000.00	0.00	
750	Rising Wolf Scholarship			
	1900 Other Revenue from Local Sources	2,000.00	500.00	
751	Back To The Sixties			
	1900 Other Revenue from Local Sources	500.00	500.00	
752				
	1900 Other Revenue from Local Sources	500.00	0.00	
753	Defilippo Engineering Scholarship			
	1900 Other Revenue from Local Sources	0.00	250.00	
754	Kittson Scholarship			
	1900 Other Revenue from Local Sources	0.00	900.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,141.06	5,873.48	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 85	
PRC	Program	Function	Object	2015 Value	2016 Value
701	Randy Johnson Academic Achievement				
	8XX Community Services Programs				
	33XX Community Services				
		870	Student Scholarships	500.00	500.00
703	GEAR UP				
	8XX Community Services Programs				
	33XX Community Services				
		870	Student Scholarships	1,000.00	400.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object	2015 Value	2016 Value	
705	Rodeo Club Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	300.00	600.00	
706	Randy Johnson - You Did It!					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	1,250.00	500.00	
709	Susan Hall Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	250.00	250.00	
710						
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	1,100.00	0.00	
712	McKay Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	250.00	500.00	
714	Linda C Morris Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	500.00	200.00	
717	Evangeline Trombly-Morris Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	500.00	200.00	
718	Class if 2016/Chicken Soup for the Soul					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	0.00	250.00	
719	Booster Club					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	150.00	300.00	
720						
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	400.00	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object	2015 Value	2016 Value	
721	TD&H/LPW A & E Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	0.00	2,000.00	
723	Student Excellence Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	800.00	800.00	
726	Banner Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	0.00	750.00	
750	Rising Wolf Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	1,000.00	1,500.00	
751	Back To The Sixties					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	0.00	500.00	
753	Defilippo Engineering Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships	0.00	250.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,000.00	9,500.00	

Schedule Of Changes Worksheet					Fund Code 85	
Beginning Fund Balance					56,508.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,873.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,500.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					52,882.05	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	112,828.00	100,053.80
XX	39X 1XXX 112	Certified Teacher Staff Salaries	187,636.79	193,126.34
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,243,766.65	1,222,253.14
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,905.47	2,879.14
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,156.56	0.00
XX	XXX 26XX 41X	Energy Utility Services	217,536.74	169,573.47
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	37,483.83
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	7,320.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	660.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	79,228.80
b. Related Services Block Grant Entitlement	26,409.60
c. Total Entitlements Subject to Reversion	105,638.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	140,499.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	156,666.72
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	121,229.37	0.00	0.00	0.00	0.00
280	1XXX	2XX	31,999.35	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	3,438.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	17,609.48	0.00	0.00	0.00	0.00
280	24XX	2XX	2,176.05	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			173,014.25	0.00	0.00	0.00	3,438.00

176,452.25

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	217,749.00	0.00	0.00	0.00	217,749.00
Land Improvements	2,971,859.00	0.00	0.00	0.00	2,971,859.00
Buildings	20,918,468.00	0.00	0.00	0.00	20,918,468.00
Machinery and Equipment	2,908,118.00	0.00	0.00	0.00	2,908,118.00
Totals at Historical Cost	27,016,194.00	0.00	0.00	0.00	27,016,194.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	27,016,194.00	0.00	0.00	0.00	27,016,194.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,604.00	0.00	0.00
General Administration (23XX)	363,893.00	0.00	0.00
Operations and Maintenance (26XX)	7,912.00	0.00	0.00
Transportation (27XX)	119,987.00	0.00	-9,827.00
Food Service (31XX)	1,156.00	0.00	0.00
Total Depreciation for FY2016	495,552.00	0.00	-9,827.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	143,216.00	0.00	0.00	7,136.32	136,079.68	0.00	136,079.68
Other Post Employment Benefits	5,169.50	0.00	0.00	0.00	5,169.50	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	148,385.50	0.00	0.00	7,136.32	141,249.18	0.00	136,079.68
Bond(s)							
12/01/2007	1,865,000.00	0.00	200,000.00	0.00	1,665,000.00	210,000.00	1,455,000.00
12/01/2007	2,310,000.00	0.00	150,000.00	0.00	2,160,000.00	155,000.00	2,005,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	4,175,000.00	0.00	350,000.00	0.00	3,825,000.00	365,000.00	3,460,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	242,139.50	937,284.96	0.00	1,179,424.46
Net Pension - TRS	2,372,161.81	776,736.69	0.00	3,148,898.50